## IN THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

KEVIN M. SMITH, for and on behalf of K.M.J. International,	)
Inc., and KEVIN M. SMITH,	)
Plaintiffs,	)
V.	) 1:10CV673
U.S. GOVERNMENT, U.S.	)
TREASURY DEPARTMENT, INTERNAL REVENUE SERVICE, NOREEN BAVARO,	)
I.R.S. Agent,	)
Defendants.	)

## ORDER

On November 1, 2010, the United States Magistrate Judge's Recommendation was filed and notice was served on the parties pursuant to 28 U.S.C. § 636. (Docs. 8 and 9.) No objections were filed within the time limits prescribed by Section 636.

Therefore, the Court need not make a <u>de novo</u> review and the Magistrate Judge's Recommendation is hereby adopted.

IT IS THEREFORE ORDERED that, to the extent "Plaintiffs [sic] Response to Magistrate [sic] Decision with Motions by Plaintiffs" (Doc. 6) sets forth a dispositive motion seeking judgment against Defendants, said motion is **DENIED**.

This the 28th day of February, 2013.

William L. Oshur, M.
United States District Judge